

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

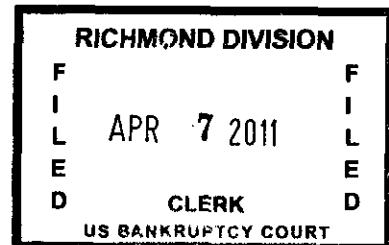
CASE NO. 08-35653 (KRH)  
Chapter 11  
Jointly Administered

In re:

CIRCUIT CITY STORES, INC., et al.

Debtors,

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**BROWARD COUNTY'S RESPONSE TO LIQUIDATING  
TRUSTEE'S EIGHTEENTH OBJECTION TO CLAIMS 15024 & 15025**

Creditor, BROWARD COUNTY RECORD, TAXES and TREASURY DIVISION ("BROWARD COUNTY") by undersigned counsel hereby files this Response to the Liquidating Trustee's Eighteenth Objection and in support, says:

1. On November 12, 2008 Debtors filed this voluntary petition under Chapter 11 of the Bankruptcy Code.
2. CIRCUIT CITY STORES, INC., operated its business at five locations in Broward County, Florida.
3. BROWARD COUNTY is a political subdivision of the State of Florida and is a governmental unit.
4. The BROWARD COUNTY Revenue Collector has a statutory duty under Florida law to collect real estate taxes. See Florida Statutes, §192.001(11)(d).

5. November 12, 2008, Debtor was liable to BROWARD COUNTY for tangible personal property taxes for locations in Fort Lauderdale, Sunrise, Plantation, Pembroke Pines and Coral Springs.

6. Tangible personal property taxes are levied on fixtures, machinery, and equipment (but not inventory) that is physically present on January 1st of each year. See Florida Statutes, Section 192.001(11); Section 192.032.

7. The lien for taxes exists pursuant to Florida Statutes, §197.122, which provides that all unpaid taxes "shall be a first lien, superior to all other liens, on any property on which the taxes have been assessed and shall continue in full force from January 1st on the year the taxes were levied until discharged."

8. On December 9, 2008 BROWARD COUNTY timely filed proof of claim number # 1402 for 2005 and 2008 delinquent real taxes which was later amended to include 2009 taxes in the total amount of \$33,997.00 plus statutory interest. See Proof of Claim 15025 filed on May 4, 2010.

9. To date, BROWARD COUNTY has not received payments for the 2009 taxes.

10. The Liquidating Trustee for the Debtor asserts, without any legal or factual support that the value of its tangible personal property for 2009 should be lowered so that the corresponding taxes due would be reduced to from \$33,997.00 to \$2,791.63

11. Pursuant to Florida law, Lori Parrish as the elected Property Appraiser for Broward County determined the value of Debtor's property. See §194.181(b) (2), Fla. Stat. (2010).

12. The Broward County Property Appraiser is an independent Constitutional officer and its office neither an agency or department of BROWARD COUNTY.

13. In order to dispute the value of its property, the Debtor is required to file an independent action against Lori Parrish as the elected Property Appraiser for Broward County pursuant to 11 U.S.C. § 505.

14. Because the objection is based on the **value** of the Debtor's property and LORI PARRISH is the proper defendant, the Liquidating Trustee's objection to BROWARD COUNTY's proof of claim must, as a matter of law, fail.

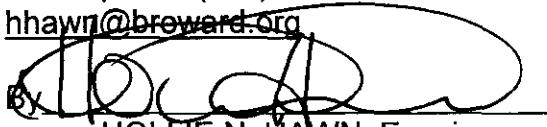
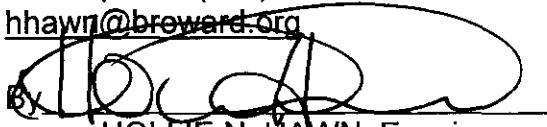
**WHEREFORE**, BROWARD COUNTY respectfully requests that this Court enter an Order overruling the Liquidating Trustee's objection and find that BROWARD COUNTY holds secured claim for taxes as reflected in claim #15024 and 15025 and for such other relief as may be just and proper.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a copy of this document has been sent to the parties on the attached list by U.S. Mail and/or electronic mail on this 5<sup>th</sup> day of April, 2011.

Respectfully submitted,

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## SERVICE LIST

**Notice will not be electronically mailed to:**

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